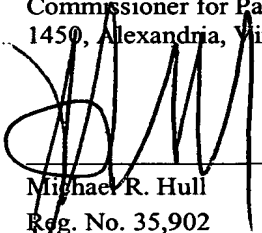


LFW



PATENT
29936/39462

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Seung Cheol Lee et al.	)	I hereby certify that this paper and the
	)	documents referred to as enclosed
Serial No.: 10/659,814	)	therewith are being deposited with the
	)	United States Postal Service as first class
Filed: September 11, 2003	)	mail, postage prepaid, on September 30,
	)	2004 , in an envelope addressed to
For: Method of Manufacturing	)	Commissioner for Patents, P.O. Box
Semiconductor Device	)	1450, Alexandria, Virginia 22313-1450
)	
Group Art Unit: 2823)	
)	
Examiner: Joannie A. Garcia)	
	)	Michael R. Hull
	)	Reg. No. 35,902
	)	Attorney for Applicants

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

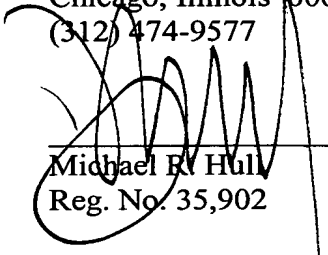
In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

MARSHALL, GERSTEIN & BORUN LLP
6300 Sears Tower
233 South Wacker Drive
Chicago, Illinois 60606-6357
(312) 474-9577

September 30, 2004

By:


Michael R. Hull
Reg. No. 35,902